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UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

UNITED STATES OF AMERICA,

Plaintiff,

vs.

PETER B. LAZARE, INDIVIDUALLY, AND
AS TRUSTEE OF THE JON J. EDELMAN
TRUST; IAN WILLIAMS, AS TRUSTEE OF
THE AURORA BOREALIS TRUST; PREMIER
TRUST, INC., AS TRUSTEE OF THE
AURORA BOREALIS TRUST,

Defendants.

CASE NO. 2:14-cv-001075-APG-VCF

**STIPULATION AND ORDER TO FILE
REPLIES TO RESPONSES TO MOTIONS
FOR SUMMARY JUDGMENT AND
RESPONSE TO COUNTERMOTION FOR
SUMMARY JUDGMENT**

The parties filed Motions for Summary Judgment on May 13, 2015, and filed responses on June 12, 2015. The Edelman Trust's Taos, New Mexico property was scheduled to be sold pursuant to court order (*Acheff v Lazare*, Doc. 219) by the United States using an Internal Revenue Service Property Appraisal and Liquidation Specialist at a public auction sale on July 8, 2015. Any proceeds received by the United States will be credited to its \$1,601,000 constructive judgment against the Edelman Trust at issue in this case.

On June 24, 2015, the Court entered an Order (Doc. 45) approving the parties' stipulation to extend the date to file their respective replies from June 29, 2015 to July 31, 2015, after the sale date. On July 1, 2015, the Court entered an Order (Doc. 49) approving the parties' stipulation to extend the date for the Plaintiff to file a response to the Defendants' counter-motion for summary judgment (Doc. 44) filed on June 12, 2016, from July 6, 2015, to July 31, 2015.

No bids were received at the public auction sale on July 8, 2015. Sale of the Edelman

1 Trust's Taos, New Mexico property pursuant to court order (*Acheff v Lazare*, Doc. 219) by the
 2 United States at a public auction sale was then re-scheduled to August 26, 2015. Therefore, on
 3 July 24, 2015, the court approved the parties' stipulation to extend the date to file their respective
 4 replies and response from July 31, 2015 until September 4, 2015, a date after the re-scheduled
 5 public auction, and the Court so ordered. (Doc. 54)

6 No bids were received at the public auction sale on August 26, 2015, but Plaintiff and
 7 Defendants have expressed interest in exploring settlement before engaging in further briefing.
 8 Plaintiff United States of America ("Plaintiff"), and Defendants Peter B. Lazare, Individually, and
 9 as Trustee of the Jon J. Edelman Trust, and Ian Williams, as Trustee of the Aurora Borealis Trust
 10 ("Defendants"), therefore, stipulate to briefly extend the date to file their respective replies and
 11 response from September 4, 2015, to September 11, 2015. Should settlement discussions

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1 prove fruitful and additional time be required to pursue settlement, the parties reserve the right to
2 seek a further extension from the court.

3 Dated: this 3rd day of September, 2015.

Dated: this 3rd day of September, 2015.

4 GARMAN TURNER GORDON LLP

CAROLINE D. CIRAOLO
Acting Assistant Attorney General
Tax Division, U. S. Department of Justice

6 /s/ Eric R. Olsen

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Attorneys for Plaintiff

20 IT IS HEREBY ORDERED this 3rd day of September 2015.

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22 UNITED STATES DISTRICT COURT JUDGE